Industry Assurance Consulting, Inc.

IAC – Solutions for Industry Regulatory Reporting, Compliance & Beyond 6303 Blue Lagoon Drive, Suite 400, Miami, FL 33126 Telephone: (786) 350-2702

October 14, 2010

BY ELECTRONIC SUBMISSION

Marlene H. Dortch, Secretary Federal Communications Commission Office of the Secretary 445 12th Street, S.W. Washington, DC 20554

Subject: <u>iKappa LLC</u>; FCC Certification for <u>3rd Quarter</u> of 2010

WC Docket No. 05-68, **Redacted** Version of Filing

Dear Mrs. Dortch:

Pursuant to Section 64.5001(c) of the Commission's rules (47 C.F.R. § 64.5001(c)), enclosed is a **redacted** version of **iKappa LLC**'s ("**iKappa**") prepaid calling card FCC Certification for Prepaid Calling Card end user usage that occurred in the **3rd Quarter** of 2010. A separate signed confidential version of this filing is simultaneously being submitted to the FCC.

Alonzo T. Beyene
Regulatory Consultant to **iKappa LLC**

cc: Albert Lewis, Chief, Pricing Policy Division Wireline Competition Bureau

Best Copy and Printing, Inc. (fcc@bciweb.com)

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iKappa LLC FCC Certification 3rd Quarter 2010

I, Alexander Berkovsky, Chief Financial Officer of iKappa LLC ("iKappa" or "Company"), under penalty of perjury, hereby certify, in compliance with Section 64.5001(c) of the Commission's rules (47 C.F.R. § 64.5001(c)) that the Company has complied with the prepaid calling card Percentage of Interstate Usage (PIU) reporting requirements contained in Section 64.5001(a) of the Commission's rules, 47 C.F.R. § 64.5001(a). iKappa is making the required Universal Service Fund contribution based on the information reported below.

iKappa has complied with the reporting requirements described in paragraph (a) of 47 C.F.R. 64.5001, by providing the required reports to carriers from which transport services are purchased (OR; iKappa has provided the reports required under paragraph of (a) of 47 C.F.R. 64.5001 to carriers from which transport services are purchased).

The percentage of total prepaid calling card service revenue (excluding revenue from prepaid calling cards sold by, to, or pursuant to contract with Department of Defense [DoD] or a DoD entity) attributable to interstate and international calls for the reporting period [REDACTED], [REDACTED], respectively each.

For the 3rd Quarter of 2010 (July 1, 2010 to September 30, 2010), iKappa prepaid calling card intrastate, interstate and international minutes were as follows:

Intrastate:

[REDACTED] % of end user generated 3rd Quarter 2010 minutes

Interstate:

[REDACTED] % of end user generated 3rd Quarter 2010 minutes

International: [REDACTED] % of end user generated 3rd Quarter 2010 minutes

For the 3rd Quarter of 2010, the Company's percentages of prepaid calling card interstate and international revenues were as follows:

Intrastate:

[REDACTED] % of end user generated 3rd Quarter 2010 revenues

Interstate:

[REDACTED] % of end user generated 3rd Quarter 2010 revenues

International: [REDACTED] % of end user generated 3rd Quarter 2010 revenues

Signature:

Print Name: Alexander Berkovsky

Print Title:

Chief Financial Officer